

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

CUSTOMS AND TAX ADMINISTRATION OF THE
KINGDOM OF DENMARK (SKAT) TAX REFUND
LITIGATION

18-md-2865 (LAK)

This paper applies to: 18-cv-05053 (LAK)
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PRETRIAL ORDER NO. 11
(ED&F Man's Motion for Protective Order)

LEWIS A. KAPLAN, *District Judge*.

ED&F's motion for a protective order [18-md-2865 Dkt. 208, 18-cv-5053 Dkt. 90] is denied. I find that halting discovery would be inappropriate where SKAT has demonstrated that its requests bear on an understanding of the alleged falsity of tax vouchers issued by ED&F, and that such understanding is potentially relevant to many of the cases in these consolidated proceedings. Moreover, ED&F has not persuaded me that the possibility that it will prevail on a motion to dismiss under Rule 12(b)(2) would render this discovery oppressive or unduly burdensome under Rule 26(c).¹ Indeed, it is ED&F's position that at least some of this discovery will be relevant also to proceedings in London.² This fact suggests that ED&F would suffer little hardship from being required to produce the same or similar materials in connection with this matter.

SO ORDERED.

Dated: November 7, 2019



Lewis A. Kaplan
United States District Judge

¹

I express no opinion on the parties' arguments concerning personal jurisdiction over ED&F.

²

See Letter from Brian S. Fraser to Hon. Lewis A. Kaplan (Oct. 25, 2019) [18-md-2865 Dkt. 217]; Declaration of Luther Kisanga ¶ 4 [18-md-2865 Dkt. 209].